

CERTIFICATE

2019

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of

King City Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2019; and (3) the
Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

		2019 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Alloc of MVT, RVT, and 16/20M Vehicles		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase					
Fund		K.S.A.			
General	79-1962	5	5,813	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	522,500	452,987	
Fire		7	170,000	168,130	
Special Machinery		6			
Totals		xxxxxx	698,313	621,117	
Budget Summary		8			
Neighborhood Revitalization Rebate			Resolution required?	Vote publication required?	Yes

Final Assessed Valuation:	County Clerk's Use Only
Township	
	Nov. 1, 2018 Valuation

Assisted by:

Address:

Email:

Attest: Aug 29 2018

Hollie O'Malley
County Clerk

Governing Body

Special Road Election held _____ for ____ Mills for ____ years.
First levy in _____.

King City Township

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018	+ \$ 597,862
2. Debt service levy in 2018	- \$ 0
3. Tax levy excluding debt service	\$ 597,862

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 13,609
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 208,731
5b. Personal property 2017	- 242,494
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that changed in use during 2018:	+ 1,984
7. Total valuation adjustment (sum of 4, 5c, 6)	15,593
8. Total estimated valuation July 1, 2018	44,129,938
9. Total valuation less valuation adjustment (8 minus 7)	44,114,345
10. Factor for increase (7 divided by 9)	0.00035
11. Amount of increase (10 times 3)	+ \$ 211
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 598,073
13. Debt service levy in this 2019 budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	598,073
15. Consumer Price Index for all urban consumers for calendar year 2017	0.014
16. Consumer Price Index adjustment (3 times 15)	\$ 8,370
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 606,443

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

King City Township
McPherson County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Tax Levy Amount in 2018 Budget	Allocation for Year 2019			
		MVT	RVT	16/20M Veh	Watercraft
General		0	0	0	0
Debt Service	0	0	0	0	0
Library	0	0	0	0	0
Road	433,408	9,943	194	75	136
Fire	164,454	3,773	73	29	51
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	597,862	13,716	267	104	187

County Treas Motor Vehicle Estimate 13,716

County Treas Recreational Vehicle Estimate 267

County Treas 16/20M Vehicle Estimate 104

County Treas Commercial Vehicle Tax Estimate 585

County Treas Watercraft Tax Estimate 187

MVT Factor 0.02294

RVT Factor 0.00045

16/20M Factor 0.00017

Comm Veh Factor 0.00098

Watercraft Factor 0.00031

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	82,000	-	-	68-141g
	Total	82,000	0	0	
	Adjustments*				
	Adjusted Totals	82,000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

King City Township

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	3,974	5,318	632
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax	5,523	5,000	5,181
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	7		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,530	5,000	5,181
Resources Available:	9,504	10,318	5,813
Expenditures:			
Officers Pay		8,000	3,113
Salaries & Wages			
Employee Benefits			
Supplies	177	500	200
Equipment			
Buildings Maintenance	2,689	1,186	2,500
Insurance			
Other	1,320		
Audit Contract			
Cash Forward (2019 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	4,186	9,686	5,813
Unencumbered Cash Balance Dec 31	5,318	632	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	4,688	9,686	5,813
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,813
		Tax Required	0
Delinquent Comp Rate:		2.0%	0
		Amount of 2018 Ad Valorem Tax	0

King City Township

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	30,458	66,979	63,325
Receipts:			
Ad Valorem Tax	288,385	424,740	xxxxxxxxxxxxxxx
Delinquent Tax	153	100	185
Motor Vehicle Tax	5,116	6,900	9,943
Recreational Vehicle Tax	90	101	194
16/20M Vehicle Tax	123	114	75
Commercial Vehicle Tax	206	271	424
Watercraft Tax		105	136
Special Highway/Gasoline Tax	4,113	4,015	4,113
Interest on Idle Funds	276		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	298,462	436,346	15,070
Resources Available:	328,920	503,325	78,395
Expenditures:			
Salaries & Wages	48,430	78,000	80,000
Employee Benefits	24,325	25,000	6,000
Road Maintenance	37,606	38,000	39,000
Road Materials	10,976	15,000	25,000
Equipment	18,664	19,000	25,000
Officer's Per Diem	28,900	30,000	35,000
Building Rent			0
Insurance	11,040	11,500	11,500
Audit		10,000	10,000
Capital Improvements		213,500	291,000
Cash Forward (2019 column)			
Transfer to Special Machinery	82,000		
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	261,941	440,000	522,500
Unencumbered Cash Balance Dec 31	66,979	63,325	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	319,000	440,000	522,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			522,500
Tax Required			444,105
Delinquent Comp Rate: 2.0%			8,882
Amount of 2018 Ad Valorem Tax			452,987

Special Machinery

K.S.A. 68-141g	2017 Actual Year
Unencumbered Cash Balance, Jan 1	278
Transfers from:	
Road Fund	82,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	82,278
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	82,278

King City Township

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Fire	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	6,621	766	980
Receipts:			
Ad Valorem Tax	140,481	161,165	xxxxxxxxxxxxxx
Delinquent Tax	105	100	100
Motor Vehicle Tax	3,225	3,361	3,773
Recreational Vehicle Tax	54	49	73
16/20 M Vehicle Tax	103	56	29
Commercial Vehicle Tax	122	132	161
Watercraft Tax		51	51
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		300	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	144,090	165,214	4,187
Resources Available:	150,711	165,980	5,167
Expenditures:			
Fire Contract	149,945	165,000	170,000
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	149,945	165,000	170,000
Unencumbered Cash Balance Dec 31	766	980	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	150,000	165,000	170,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			170,000
			Tax Required
			164,833
			Delinquent Comp Rate: 2.0%
			3,297
			Amount of 2018 Ad Valorem Tax
			168,130

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			0
			Tax Required
			0
			Delinquent Comp Rate: 2.0%
			0
			Amount of 2018 Ad Valorem Tax
			0

NOTICE OF BUDGET HEARING

The governing body of
King City Township
McPherson County

will meet on August 6, 2018 at 6:30 P.M. at 2215 E. Kansas, McPherson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 2215 E. Kansas, McPherson, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2017		Current Year Estimate 2018		Proposed Budget 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	4,186		9,686		5,813		
Debt Service							
Library							
Road	261,941	7.072	440,000	10.211	522,500	452,987	10.265
Fire	149,945	3.445	165,000	3.875	170,000	168,130	3.810
Special Machinery							
Totals	416,072	10.517	614,686	14.086	698,313	621,117	14.075
Less: Transfers	82,000		0		0		
Net Expenditure	334,072		614,686		698,313		
Total Tax Levied	429,224		597,862		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	40,815,628		42,444,474		44,129,938		
Outstanding Indebtedness, Jan 1	2016		2017		2018		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

Arlene Sawatzky
Township Treasurer

RESOLUTION NO. 2018 - 01

A resolution expressing the property taxation policy of the King City Township governing body with respect to financing the annual budget for 2019

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the King City Township exceeding the amount levied to finance the 2018 budget of the King City Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and




Whereas, King City Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the King City Township governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2018 by the King City Township governing body, McPherson County, Kansas.

King City Township Governing Body

Description: Notice of Budget Hearing
King City Township
Budget Summary